## REMARKS

The Examiner is thanked for the thorough examination of the present application, the allowance of claims 13-20, and the indication that claims 6-9 define allowable subject matter. The Office Action, however, tentatively rejected claims 1-5 and 9-12. The foregoing amendments are made, in view of the Office Action, to place this application in condition for allowance.

## Allowable Subject Matter

According to the Office Action, "Claim 6 contains allowable subject matter because of the limitation of forming a heat resistant layer before forming the heat sink layer and during the step of patterning the heat sink layer, exposing the heat resistant layer." In response to this indication, claim 1 is amended to include the limitation of forming a heat resistant layer before forming the heat sink layer and during the step of patterning the heat sink layer, exposing the heat resistant layer. Claim 6 is amended to correspondingly remove this feature. As claim 1 is amended to incorporate the allowable subject matter of claim 6, independent claim 1 is now in condition for allowance. As claims 2-12 depend from claim 1, these claims are allowed for at least the same reason.

## Conclusion

In view of the foregoing amendments and remarks, Applicant believes that all the claims as amended herein are distinguishable from the cited prior art, and the Examiner is respectfully requested to enter the requested amendments and to pass this application for allowance.

A credit card authorization is provided to cover the fee associated with the accompanying petition for extension of time. No additional fee is believed to be due at this time. If, however, any is believed to be due, you are hereby authorized to charge any such fee to deposit account No. 20-0778.

Respectfully Submitted,

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